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ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1946-7 (Accounts)

To 1948-9 (Budget)

TO BE LAID BEFORE THE LEGISLATURE, 1948

FINANCE DEPARTMENT,
FORT ST. GEORGE, MADRAS,
25th February 1948.

D. W. DODWELL,
Secretary to the Government of Madras.

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Price, 6 annas

Revenue. (1)	For details *vide* Statement. (2)	Accounts, 1946–7. (3)	Budget Estimate, 1947–8. (4)	Revised Estimate. 1947–8. (5)	Budget Estimate, 1948–9. (6)
		RS.	RS.	RS.	RS.
Revenue.					
Principal heads of Revenue—					
Taxes on Income other than Corporation Tax.	A	4,48,05,000	6,23,50,000	6,85,00,000	6,85,00,000
Land Revenue ..	A	5,48,08,129	5,61,87,000	5,30,61,000	5,10,39,000
Provincial Excise ..	A	14,67,98,779	9,58,86,900	10,54,22,800	3,84,06,800
Stamps	A	4,37,73,803	4,32,55,500	3,94,62,400	4,25,75,500
Forest	A	1,61,39,342	1,42,87,300	1,67,18,900	1,43,91,000
Registration	A	75,96,041	76,04,000	76,09,600	75,81,600
Receipts under Motor Vehicles Acts ..	A	1,31,10,898	1,16,28,700	1,37,83,700	1,38,43,700
Other Taxes and Duties.	A	8,44,98,608	8,14,35,800	10,42,99,800	13,65,13,600
Total—Principal heads ..		41,15,30,600	37,26,35,200	40,88,58,200	37,28,51,200
Irrigation (net) ..	A	2,41,74,852	2,29,74,400	2,07,75,100	2,23,48,200
Interest receipts ..	A	1,24,42,669	77,56,500	79,96,300	96,95,200
Civil Administration ..	A	2,47,09,901	2,10,34,800	2,25,71,600	2,49,62,100
Civil Works and Miscellaneous Public Improvements— Civil Works ..	A	66,30,505	42,08,400	63,32,900	61,54,000
Electricity Schemes— Receipts from Electricity Schemes (net).	A	52,90,003	70,65,900	74,16,200	95,94,200
Miscellaneous ..	A	1,06,92,189	80,33,800	1,10,39,300	1,71,67,800
Contributions and Miscellaneous Adjustments between Central and Provincial Governments ..	A	13,485	13,600	12,400	12,400
Extraordinary Items ..	A	7,44,69,314	5,36,15,800	6,69,15,200	9,66,45,900
Total—Revenue ..	A	56,99,53,518	49,73,38,400	55,19,17,200	55,94,31,000
Excess of Expenditure over Revenue or **Deficit**	A	..	..	..	..
GRAND TOTAL ..		56,99,53,518	49,73,38,400	55,19,17,200	55,94,31,000

Expenditure on revenue account. (7)	For details *vide* Statement. (8)	Accounts, 1946–7. (9)	Budget Estimate, 1947–8. (10)	Revised Estimate, 1947–8. (11)	Budget Estimate, 1948–9. (12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
Direct Demands on the Revenue	B	3,72,08,956	3,95,64,300	4,33,00,100	4,55,18,300
Irrigation	B	1,85,61,931	1,71,16,300	2,16,44,400	2,63,95,700
Debt Services	B	4,59,740	— 18,85,100	75,76,200	— 9,16,500
Civil Administration ..	B	24,89,65,907	26,44,36,600	32,14,85,700	32,36,03,300
Civil Works and Miscellaneous Public Improvements—					
Civil Works	B	3,91,30,550	6,47,02,600	5,99,96,300	6,83,86,500
Electricity Schemes—					
Interest on Capital outlay on Electricity Schemes and other Revenue Expenditure ..	B	41,76,717	55,14,600	52,78,600	70,31,700
Miscellaneous	B	7,39,67,800	3,35,03,000	3,51,97,100	4,14,66,800
Extraordinary Items ..	B	14,74,17,593	7,43,28,800	5,73,98,200	4,78,74,600
Total—Expenditure on Revenue Account ..	B	56,98,89,194	49,72,81,100	55,18,76,600	55,93,60,400
Excess of Revenue over Expenditure or **Surplus** ..	B	+ 64,324	+ 57,300	+ 40,600	+ 70,600
GRAND TOTAL ..		56,99,53,518	49,73,38,400	55,19,17,200	55,94,31,000

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1946-7. (3)	Budget Estimate, 1947-8. (4)	Revised Estimate, 1947-8. (5)	Budget Estimate, 1948-9. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	64,324	57,300	40,600	70,600
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	4,09,30,200	..	..	..
FLOATING DEBT (INCURRED).	C	10,00,000	5,00,00,000	2,00,00,000	7,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	5,10,84,000	..
UNFUNDED DEBT (NET INCURRED)	C	26,26,985	17,25,000	6,60,400	16,40,000
DEPOSITS AND ADVANCES (NET)	C	..	9,57,85,500	6,87,20,100	12,48,25,800
TOTAL—DEBT, DEPOSITS AND ADVANCES ..	C	4,45,57,185	14,75,10,500	14,04,64,500	19,64,65,800
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES)..	C	..	..	..	..
REMITTANCES (NET) ..	C	1,24,61,473	1,36,000	..	..
Total—Receipts ..		5,70,82,982	14,77,03,800	14,05,05,100	19,65,36,400
Opening Cash Balance ..		3,10,09,041	55,73,441	1,96,97,063	58,16,963
Grand Total ..		8,80,92,023	15,32,77,241	16,02,02,163	20,23,53,363

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1946-7. (3)	Budget Estimate, 1947-8. (4)	Revised Estimate, 1947-8. (5)	Budget Estimate, 1948-9. (6)
		RS.	RS.	RS.	RS.
Excess of Expenditure over Revenue	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. Construction of Irrigation, etc., Works ..	C	60,24,274	1,87,48,300	2,11,56,800	3,75,02,900
72. Capital Outlay on Industrial Development ..	C	13,97,681	1,38,46,200	53,42,900	85,03,900
81. Capital Account of Civil Works outside the Revenue Account ..	C	10,71,904	99,24,800	24,35,000	91,88,200
81A. Capital Outlay on Electricity Schemes ..	C	1,00,84,813	4,72,60,900	4,71,67,900	4,93,72,700
82. Capital Account of other Provincial Works outside the Revenue Account	C	2,76,441	100	70,51,100	100
83. Payments of Commuted Value of Pensions ..	C	..	100	..	100
85A. Capital Outlay on Provincial Schemes of State Trading ..	C	..	100	..	100
Total—Capital Account Disbursements ..		1,88,55,113	8,97,80,500	8,31,53,700	10,45,68,000
Debt, Deposits and Advances.					
Permanent Debt (Discharged)	C	..	..	6,12,000	6,12,000
Floating Debt (Discharged)	C	10,00,000	5,00,00,000	2,00,00,000	7,00,00,000
Loans from the Central Government (Net Discharged)	C	20,64,651	7,66,200	..	4,34,900
Unfunded Debt (Net Discharged)	C	..	..	..	..
Deposits and Advances (Net)	C	3,75,42,818	..	..	..
Total—Debt, Deposits and Advances		4,06,07,469	5,07,66,200	2,06,12,000	7,10,46,900
Loans and Advances by the Provincial Government (Net Disbursements) ..		89,32,378	72,44,000	2,95,00,500	1,38,13,500
Remittances (Net) ..	C	..	..	2,11,19,000	54,51,000
Total—Disbursements ..		**6,83,94,960**	**14,77,90,700**	**15,43,85,200**	**19,48,79,400**
Closing Cash Balance ..		**1,96,97,063**	**54,86,541**	**58,16,963**	**74,73,963**
Grand Total ..		**8,80,92,023**	**15,32,77,241**	**16,02,02,163**	**20,23,53,363**

Major Head Number. (1)	Major Head. (2)	Accounts, 1946-7. (3)	Revised Estimate, 1947-8. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1947-8. (5)	Budget Estimate, 1948-9. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1947-8. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	4,48,05,000	6,85,00,000	+61,50,000	6,85,00,000	..
VII	LAND REVENUE ..	5,48,08,129	5,30,61,000	—31,26,000	5,10,39,000	—20,22,000
VIII	PROVINCIAL EXCISE ..	14,67,98,779	10,54,22,800	+95,35,900	3,84,06,800	— 6,70,16,000
IX	STAMPS	4,37,73,803	3,94,62,400	—37,93,100	4,25,75,500	+31,13,100
X	FOREST	1,61,39,342	1,67,18,900	+24,31,600	1,43,91,000	—23,27,900
XI	REGISTRATION	75,96,041	76,09,600	+ 5,600	75,81,600	— 28,000
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	1,31,10,898	1,37,83,700	+21,55,000	1,38,43,700	+ 60,000
XIII	OTHER TAXES AND DUTIES.	8,44,98,608	10,42,99,800	+ 2,28,64,000	13,65,13,600	+ 3,22,13,800
	TOTAL—A ..	41,15,30,600	40,88,58,200	+ 3,62,23,000	37,28,51,200	— 3,60,07,000
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—GROSS RECEIPTS ..	2,02,24,174	1,99,87,700	+ 71,100	2,00,23,500	+ 35,800
	Deduct—WORKING EXPENSES	— 79,38,393	— 97,83,900	—24,43,200	—81,99,200	+ 15,84,700
	NET RECEIPTS ..	1,22,85,781	1,02,03,800	—23,72,100	1,18,24,300	+ 16,20,500
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	1,18,89,071	1,05,71,300	+ 1,72,800	1,05,23,900	— 47,400
	TOTAL—C ..	2,41,74,852	2,07,75,100	—21,99,300	2,23,48,200	+15,73,100
	D. Debt Services.					
XX	INTEREST	1,24,42,669	79,96,300	+ 2,39,800	96,95,200	+16,98,900
	TOTAL—D ..	1,24,42,669	79,96,300	+ 2,39,800	96,95,200	+16,98,900
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	48,91,981	60,41,800	+12,48,300	51,79,600	— 8,62,200
XXII	JAILS AND CONVICT SETTLEMENTS ..	13,92,822	12,94,100	— 3,03,300	12,60,100	— 34,000
XXIII	POLICE	15,66,009	15,83,000	+ 2,65,000	15,97,700	+ 14,700
XXIV	PORTS AND PILOTAGE ..	..	— 47,08,000	—47,08,000	..	+47,08,000
XXVI	EDUCATION	27,58,351	22,71,600	+ 6,31,700	24,13,800	+ 1,42,200
XXVII	MEDICAL	17,73,231	18,50,400	+ 2,39,000	15,98,500	— 2,51,900
XXVIII	PUBLIC HEALTH ..	5,94,655	7,40,300	+ 2,83,200	5,49,300	— 1,91,000
XXIX	AGRICULTURE	29,97,745	42,26,900	+ 23,91,200	32,14,500	—10,12,400
	Carried over ..	1,59,74,794	1,33,00,100	+ 47,100	1,58,13,500	+ 25,13,400

Major Head Number. (1)	Major Head. (2)	Accounts, 1946-7. (3)	Revised Estimate, 1947-8. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1947-8. (5)	Budget Estimate, 1948-9. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1947-8. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	1,59,74,794	1,33,00,100	+ 47,100	1,58,13,500	+ 25,13,400
	F. Civil Administration —*cont.*					
XXX	Veterinary	3,62,155	2,73,600	+ 14,000	2,85,200	+ 11,600
XXXI	Co-operation	7,67,731	9,39,700	+ 2,71,900	8,57,500	— 82,200
XXXII	Industries and Supplies.	60,96,515	65,20,800	+ 9,32,000	65,27,600	+ 6,800
XXXVI	Miscellaneous Departments	15,08,706	15,37,400	+ 2,71,800	14,78,300	— 59,100
	Total—F ..	2,47,09,901	2,25,71,600	+15,36,800	2,49,62,100	+23,90,500
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	66,30,505	63,32,900	+21,24,500	61,54,000	— 1,78,900
	Total—H ..	66,30,505	63,32,900	+21,24,500	61,54,000	— 1,78,900
	I. Electricity Schemes.					
XLI	Receipts from Electricity Schemes—					
	Gross Receipts ..	1,25,14,121	1,78,03,000	+ 39,30,100	2,29,36,800	+51,33,800
	Deduct—Working Expenses ..	— 72,24,118	—1,03,86,800	—35,79,800	— 1,33,42,600	—29,55,800
	Total—I (Net Receipts).	52,90,003	74,16,200	+ 3,50,300	95,94,200	+21,78,000
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	6,45,563	5,24,600	+ 78,200	5,18,700	— 5,900
XLV	Stationery and Printing	13,02,551	14,24,400	+ 1,45,200	11,00,200	— 3,24,200
XLVI	Miscellaneous ..	87,44,075	90,90,300	+27,82,100	1,55,48,900	+64,58,600
	Total—J ..	1,06,92,189	1,10,39,300	+ 30,05,500	1,71,67,800	+ 61,28,500
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	Miscellaneous Adjustments between Central and Provincial Governments ..	13,485	12,400	— 1,200	12,400	..
	Total—L ..	13,485	12,400	— 1,200	12,400	..
	M. Extraordinary Items.					
LI	Extraordinary Receipts.	2,36,46,747	6,44,99,100	+ 2,58,04,700	4,04,45,900	— 2,40,53,200
LII-A	Transfer from Revenue Reserve Fund. ..	5,01,00,000	..	— 1,49,00,000	5,62,00,000	+ 5,62,00,000
LII-B	Civil Defence ..	7,22,567	24,16,100	+ 23,94,700	..	—24,16,100
	Total—M ..	7,44,69,314	6,69,15,200	+ 1,32,99,400	9,66,45,900	+ 2,97,30,700
	TOTAL—Revenue ..	**56,99,53,518**	**55,19,17,200**	+ 5,45,78,800	55,94,31,000	+**75,13,800**
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	**56,99,53,518**	**55,19,17,200**	+ 5,45,78,800	55,94,31,000	+**75,13,800**

Major Head Number.	Major Head.	Accounts, 1946–7.			Revised Estimate, 1947–8.		
		Charged.	Voted.	Total.	Charged.	Voted.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
7	Land Revenue	*15,496*	27,14,683	27,30,179	*13,000*	28,65,400	28,78,400
8	Provincial Excise ..	*3,24,732*	49,83,934	53,08,666	*25,600*	59,79,500	60,05,100
9	Stamps	*1,472*	18,21,766	18,23,238	..	19,81,600	19,81,600
10	Forest	*7,94,207*	72,40,801	80,35,008	*2,93,400*	85,12,000	88,05,400
11	Registration	..	43,73,936	43,73,936	..	49,38,800	49,38,800
12	Charges on account of Motor Vehicles Acts	*76,04,267*	4,61,994	80,66,261	*90,87,300*	5,09,500	95,96,800
13	Other Taxes and Duties ..	*73,814*	67,97,854	68,71,668	*29,000*	90,65,000	90,94,000
	Total—A ..	*88,13,988*	2,83,94,968	3,72,08,956	*94,48,300*	3,38,51,800	4,33,00,100
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.						
17	Irrigation—Interest on works for which Capital Accounts are kept ..	*91,18,043*	..	91,18,043	*96,35,000*	..	96,35,000
18	Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	*1,29,582*	92,51,381	93,80,963	*50,700*	1,12,91,500	1,13,42,200
19	Construction of Irrigation, Navigation, Embankment and Drainage Works ..	*1,639*	61,286	62,925	*4,000*	6,63,200	6,67,200
	Total—C ..	*92,49,264*	93,12,667	1,85,61,931	*96,89,700*	1,19,54,700	2,16,44,400
	E. Debt Services.						
22	Interest on Debt and other Obligations	*—52,40,061*	..	—52,40,061	*—68,24,200*	..	—68,24,200
23	Appropriation for Reduction or Avoidance of Debt ..	*56,99,801*	..	56,99,801	*1,44,00,400*	..	1,44,00,400
	Total—E ..	*4,59,740*	..	4,59,740	*75,76,200*	..	75,76,200
	F. Civil Administration.						
25	General Administration ..	*41,07,953*	5,73,03,478	6,14,11,431	*30,37,600*	6,82,30,600	7,12,68,200
27	Administration of Justice..	*24,92,303*	1,17,49,172	1,42,41,475	*20,57,500*	1,25,89,900	1,46,47,400
28	Jails and Convict Settlements	*34,277*	65,43,794	65,78,071	*17,400*	69,55,100	69,72,500
29	Police	*11,06,906*	3,94,63,842	4,05,70,748	*4,70,200*	5,68,70,000	5,73,40,200
30B	Ports and Pilotage ..	..	4,56,396	4,56,396	..	..	..
36	Scientific Departments ..	..	1,20,858	1,20,858	..	1,45,100	1,45,100
37	Education	*1,08,914*	5,89,18,161	5,90,27,075	*55,600*	7,26,31,000	7,26,86,600
38	Medical	*5,16,627*	2,10,81,460	2,15,98,087	*2,26,500*	2,32,27,700	2,34,54,200
39	Public Health	*18,917*	87,17,491	87,36,408	*1,800*	1,91,58,700	1,91,60,500
40	Agriculture	*22,281*	1,05,47,668	1,05,69,949	*15,200*	2,18,29,500	2,18,44,700
	Carried over ..	*84,08,178*	21,49,02,320	22,33,10,498	*58,81,800*	28,16,37,600	28,75,19,400

Increase (+) or decrease (—) as compared with Budget Estimate, 1947-8.	Budget Estimate, 1948-9.			Increase (+) or decrease (—) as compared with Revised Estimate, 1947-8.	Demand number.
	Charged.	Voted.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
— 10,000	*13,000*	29,11,300	29,24,300	+ 45,900	I
— 1,98,300	..	59,57,000	59,57,000	— 48,100	II
+ 3,68,900	..	20,13,100	20,13,100	+ 31,500	III
+ 9,84,300	..	83,56,900	83,56,900	— 4,48,500	IV
+ 3,97,700	..	50,76,700	50,76,700	+ 1,37,900	V
+ 69,400	*95,51,400*	5,13,500	1,00,64,900	+ 4,68,100	VI
+ 21,23,800	..	1,11,25,400	1,11,25,400	+ 20,31,400	VII
+ 37,35,800	*95,64,400*	3,59,53,900	4,55,18,300	+ 22,18,200	
— 3,38,000	*1,08,33,000*	..	1,08,33,000	+ 11,98,000	VIII
+ 44,43,000	..	1,48,77,900	1,48,77,900	+ 35,35,700	VIII
+ 4,23,100	..	6,84,800	6,84,800	+ 17,600	VIII
+ 45,28,100	*1,08,33,000*	1,55,62,700	2,63,95,700	+ 47,51,300	
+ 6,84,500	*— 83,57,800*	..	— 83,57,800	— 15,33,600	
+ 87,76,800	*74,41,300*	..	74,41,300	— 69,59,100	
+ 94,61,300	*— 9,16,500*	..	— 9,16,500	— 84,92,700	
+1,20,52,100	*17,10,100*	6,88,06,800	7,05,16,900	— 7,51,300	IX, X and XI
+ 2,90,900	*18,65,500*	1,36,28,500	1,54,94,000	+ 8,46,600	XII
+ 3,28,300	*100*	70,28,100	70,28,200	+ 55,700	XIII
+1,74,65,800	..	6,40,49,900	6,40,49,900	+ 67,09,700	XIV
— 10,44,300	..	..	..	..	XXXI
+ 13,900	..	1,49,200	1,49,200	+ 4,100	XV
+ 27,23,700	*14,200*	8,20,28,700	8,20,42,900	+ 93,56,300	XV
+ 17,09,100	*21,300*	2,50,66,700	2,50,88,000	+ 16,33,800	XVI
+1,00,63,700	..	82,82,600	82,82,600	— 1,08,77,900	XVII
+1,01,58,200	*3,300*	1,68,78,600	1,68,81,900	— 49,62,800	XVIII
+ 5,37,61,400	*36,14,500*	28,59,19,100	28,95,33,600	+ 20,14,200	

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Major Head Number. (1)	Major Head. (2)	Accounts, 1946-7. Charged. (3)	Voted. (4)	Total. (5)	Revised Estimate, 1947-8. Charged. (6)	Voted. (7)	Total. (8)
		RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..	*84,08,178*	21,49,02,320	22,33,10,498	*58,81,800*	28,16,37,600	28,75,19,400
	F. Civil Administration—*cont.*						
41	VETERINARY	*35,706*	26,59,450	26,95,156	*16,000*	32,91,500	33,07,500
42	CO-OPERATION	*38,624*	43,94,614	44,33,238	*11,600*	45,55,300	45,66,900
43	INDUSTRIES AND SUPPLIES ..	*1,76,772*	96,00,926	97,77,698	*2,80,100*	1,26,27,700	1,29,07,800
43A	CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	..	..	..	..	26,000	26,000
47	MISCELLANEOUS DEPARTMENTS.	*38,014*	87,11,303	87,49,317	*4,100*	1,31,54,000	1,31,58,100
	TOTAL—F ..	*86,97,294*	24,02,68,613	24,89,65,907	*61,93,600*	31,52,92,100	32,14,85,700
	H. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS	*8,39,868*	3,82,90,682	3,91,30,550	*5,02,700*	5,94,93,600	5,99,96,300
	TOTAL—H ..	*8,39,868*	3,82,90,682	3,91,30,550	*5,02,700*	5,94,93,600	5,99,96,300
	I. Electricity Schemes.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*39,44,651*	..	39,44,651	*50,38,100*	..	50,38,100
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	..	2,32,066	2,32,066	..	2,40,500	2,40,500
	TOTAL—I ..	*39,44,651*	2,32,066	41,76,717	*50,38,100*	2,40,500	52,78,600
	J. Miscellaneous.						
54	FAMINE	..	20,38,570	20,38,570	..	10,00,000	10,00,000
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*30,43,215*	1,12,53,506	1,42,96,721	*13,47,400*	1,44,67,100	1,58,14,500
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*15,396*	2,53,084	2,68,480	..	3,37,100	3,37,100
56	STATIONERY AND PRINTING ..	*5,83,554*	45,82,463	51,66,017	*5,60,100*	59,06,800	64,66,900
57	MISCELLANEOUS	*10,131*	5,21,87,881	5,21,98,012	*7,000*	1,15,71,600	1,15,78,600
	TOTAL—J ..	*36,52,296*	7,03,15,504	7,39,67,800	*19,14,500*	3,32,82,600	3,51,97,100
	M. Extraordinary Items.						
63	EXTRAORDINARY CHARGES ..	*3,40,017*	14,32,00,395	14,35,40,412	*1,16,500*	2,96,88,200	2,98,04,700
64A	TRANSFER TO REVENUE RESERVE FUND	..	..	..	..	2,55,00,000	2,55,00,000
64B	CIVIL DEFENCE	*32,225*	38,44,956	38,77,181	*2,900*	20,90,600	20,93,500
	TOTAL—M ..	*3,72,242*	14,70,45,351	14,74,17,593	*1,19,400*	5,72,78,800	5,73,98,200
	TOTAL—Expenditure on Revenue Account ..	***3,60,29,343***	**53,38,59,851**	**56,98,89,194**	***4,04,82,500***	**51,13,94,100**	**55,18,76,600**
	Excess of Revenue over Expenditure or Surplus..	..	..	**+ 64,324**	..	..	**+ 40,600**
	GRAND TOTAL ..	..	..	**56,99,53,518**	..	..	**55,19,17,200**

Increase (+) or decrease (—) as compared with Budget Estimate, 1947-8.	Budget Estimate, 1948-9.			Increase (+) or decrease (—) as compared with Revised Estimate, 1947-8.	Demand number.
	Charged.	Voted.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
+ 5,37,61,400	*36,14,500*	28,59,19,100	28,95,33,600	+ 20,14,200	
+ 2,07,800	..	37,74,500	37,74,500	+ 4,67,000	XIX
— 16,03,800	..	37,95,000	37,95,000	— 7,71,900	XX
+ 11,35,400	*3,25,900*	1,50,34,000	1,53,59,900	+ 24,52,100	XXI and XXII
+ 26,000	..	4,23,300	4,23,300	+ 3,97,300	XXI
+ 35,22,300	..	1,07,17,000	1,07,17,000	— 24,41,100	XXIII
+ 5,70,49,100	*39,40,400*	31,96,62,900	32,36,03,300	+ 21,17,600	
— 47,06,300	*2,94,100*	6,80,92,400	6,83,86,500	+ 83,90,200	XXIV, XXV and XXVI
— 47,06,300	*2,94,100*	6,80,92,400	6,83,86,500	+ 83,90,200	
— 6,04,200	*70,37,600*	..	70,37,600	+ 19,99,500	XXVII
+ 3,68,200	..	— 5,900	— 5,900	— 2,46,400	XXVII
— 2,36,000	*70,37,600*	— 5,900	70,31,700	+ 17,53,100	
+ 6,35,400	..	5,00,000	5,00,000	— 5,00,000	XXVIII
— 5,53,300	*3,92,000*	1,49,82,900	1,53,74,900	— 4,39,600	XXIX
— 6,15,900	..	3,87,000	3,87,000	+ 49,900	XXIX
+ 18,90,700	*3,85,100*	52,18,900	56,04,000	— 8,62,900	XXX
+ 3,37,200	*4,500*	1,95,96,400	1,96,00,900	+ 80,22,300	XXXI
+ 16,94,100	*7,81,600*	4,06,85,200	4,14,66,800	+ 62,69,700	
— 4,22,45,400	..	4,78,24,100	4,78,24,100	+ 1,80,19,400	XXXI
+ 2,55,00,000	..	..	..	— 2,55,00,000	XXXI
— 1,85,200	..	50,500	50,500	— 20,43,000	XXXII
— 1,69,30,600	..	4,78,74,600	4,78,74,600	— 95,23,600	
+ 5,45,95,500	***3,15,34,600***	**52,78,25,800**	**55,93,60,400**	**+ 74,83,800**	
— 16,700	...	..	**+ 70,600**	**+ 30,000**	
+ 5,45,78,800	..	..	**55,94,31,000**	**75,13,800**	

Major and Minor Heads. (1)	Accounts, 1946-7. (2)	Revised Estimate, 1947-8. (3)	Budget Estimate, 1948-9. (4)
RECEIPTS.	RS.	RS.	RS.
Excess of Revenue over Expenditure (from Statement B)	+ 64,324	+ 40,600	+ 70,600
N. PUBLIC DEBT INCURRED—			
I. Permanent Debt	4,09,30,200	..	..
II. Floating Debt— Treasury Bills	..	..	4,00,00,000
Other Floating Loans	10,00,000	2,00,00,000	3,00,00,000
III. Loans from the Central Government ..	773	6,00,00,000	..
TOTAL ..	4,19,30,973	8,00,00,000	7,00,00,000
O. UNFUNDED DEBT—			
State Provident Funds	83,78,150	79,30,400	76,40,000
TOTAL ..	83,78,150	79,30,400	76,40,000
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest— Deposits of Depreciation Reserve of Government Commercial Concerns ..	62,924	85,500	1,25,000
II. Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt	62,53,916	1,49,54,400	79,95,300
Sinking Fund Investment Account ..	..	..	..
Famine Relief Fund	33,49,871	17,01,600	49,63,300
Carried over ..	96,66,711	1,67,41,500	1,30,83,600

Major and Minor Heads. (1)	Accounts, 1946–7. (2)	Revised Estimate, 1947–8. (3)	Budget Estimate, 1948–9. (4)
DISBURSEMENTS.	RS	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	60,24,274	2,11,56,800	3,75,02,900
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	13,97,681	53,42,900	85,03,900
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	10,71,904	24,35,000	91,88,200
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	1,00,84,813	4,71,67,900	4,93,72,700
82. CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT.	2,76,441	70,51,100	100
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	100
85-A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING	..	..	100
TOTAL ..	1,88,55,113	8,31,53,700	10,45,68,000
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	..	6,12,000	6,12,000
II. FLOATING DEBT— TREASURY BILLS	..	..	4,00,00,000
OTHER FLOATING LOANS	10,00,000	2,00,00,000	3,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	20,65,424	89,16,000	4,34,900
TOTAL ..	30,65,424	2,95,28,000	7,10,46,900
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	57,51,165	72,70,000	60,00,000
TOTAL ..	57,51,165	72,70,000	60,00,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST— DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	..	..	300
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	..	6,14,000	6,14,000
SINKING FUND INVESTMENT ACCOUNT ..		..	..
FAMINE RELIEF FUND	33,23,955	17,15,400	50,00,000
Carried over ..	33,23,955	23,29,400	56,14,300

Major and Minor Heads. (1)	Accounts, 1946-7. (2)	Revised Estimate, 1947-8. (3)	Budget Estimate, 1948-9. (4)
	RS.	RS.	RS.
Brought forward ..	96,66,711	1,67,41,500	1,30,83,600
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	37,638	1,00,00,000	..
Provincial Road Fund—Other Account ..	1,83,394	60,000	..
Revenue Reserve Fund	42,12,420	3,24,28,000	69,28,000
Fund for Village Reconstruction and Harijan Uplift (Madras)	4,00,00,000	..	..
Depreciation Reserve Fund—Electricity.	16,14,874	16,32,200	22,35,500
Special Reserve Fund—Electricity ..	7,51,065	6,56,100	8,94,100
Depreciation Reserve Fund—			
Government Presses	74,823	79,800	79,800
Government Bus Service	..	..	14,28,000
Deposits of Local Funds—			
District Funds	7,40,91,062	6,75,56,000	6,40,56,000
Municipal and Other Funds ..	4,75,08,646	5,23,61,000	4,60,61,000
Departmental and Judicial Deposits—			
Civil Deposits	41,02,72,315	28,93,14,700	26,81,66,000
Other Accounts—			
Subventions from Central Road Fund ..	22,49,197	28,50,200	26,56,500
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	6,612	..	..
Deposit Account of the Grant made by the Indian Central Cotton Committee	53,978	1,20,600	62,300
Deposit Account of the Grant by the Indian Council of Agricultural Research	1,01,475	2,22,100	1,81,500
Deposit Account of Contributions for Cattle Improvements	23,000	..	..
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	28,820	..	..
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	74,196	..	..
Deposit Account of Grants from the Sugar Excise Fund	..	6,900	..
Deposit Account of Grants from the Indian Central Sugarcane Committee.	..	42,800	43,100
Deposit Account of Grants for the relief of Groundnut Cultivators ..	..	4,500	5,400
Deposit Account of Grants from the Central Government for grant of bonus for Growing Food Crops in lieu of Cotton	..	59,900	59,900
Deposit Account of Grants made by the Indian Research Fund Association ..	..	..	..
Deposit Account of Grants made by the Council of Scientific and Industrial Research of the Government of India	9,289	..	..
Deposit Account of Grant made by the Indian Central Coconut Committee	2,284	12,100	14,700
Carried over ..	59,09,61,799	47,41,48,400	40,59,56,400

Major and Minor Heads. (1)	Accounts, 1946-7. (2)	Revised Estimate, 1947-8. (3)	Budget Estimate, 1948-9. (4)
	RS.	RS.	RS.
Brought forward ..	33,23,955	23,29,400	56,14,300
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	37,638	11,92,700	15,85,000
Provincial Road Fund—Other Account.	5,02,789	5,00,000	10,000
Revenue Reserve Fund Investment Account	14,21,63,795	..	5,62,00,000
Fund for Village Reconstruction and Harijan Uplift (Madras)	1,71,764	74,15,800	77,90,600
Depreciation Reserve Fund—Electricity.	16,72,683	16,61,900	21,96,100
Special Reserve Fund—Electricity ..	7,61,716	6,63,600	8,90,100
Depreciation Reserve Fund—Government Presses	18,495	60,000	7,81,800
Government Bus Service	..	..	..
Deposits of Local Funds—			
District Funds	6,74,47,281	6,15,43,000	5,80,43,000
Municipal and Other Funds	4,54,17,382	5,00,31,000	4,40,41,000
Departmental and Judicial Deposits—			
Civil Deposits	38,42,98,758	29,48,62,100	30,73,55,100
Other Accounts—			
Subventions from Central Road Fund.	22,39,131	28,85,200	26,57,200
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	14,356	16,700	..
Deposit Account of the Grant made by the Indian Central Cotton Committee	60,197	1,87,000	62,300
Deposit Account of the Grant by the Indian Council of Agricultural Research	1,50,862	2,23,600	1,81,500
Deposit Account of Contributions for Cattle Improvements	23,576	..	..
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry..	29,083	..	..
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	83,640	..	..
Deposit Account of Grants from the Sugar Excise Fund	..	6,900	..
Deposit Account of Grants from the Indian Central Sugarcane Committee.	1,201	42,800	43,100
Deposit Account of Grants for the relief of Groundnut Cultivators ..	52,771	4,500	5,400
Deposit Account of Grant from the Central Government for grant of bonus for growing foodcrops in lieu of cotton	5,10,547	59,900	59,900
Deposit Account of Grants made by the Indian Research Fund Association ..	5,901	..	..
Deposit Account of Grants made by the Council of Scientific and Industrial Research of the Government of India	14,059	..	..
Deposit Account of Grant made by the Indian Central Coconut Committee	2,284	12,100	14,700
Carried over ..	64,90,03,864	42,36,98,200	48,75,31,100

Major and Minor Heads. (1)	Accounts, 1946-7. (2)	Revised Estimate, 1947-8. (3)	Budget Estimate, 1948-9. (4)
	RS.	RS.	RS.
Brought forward ..	59,09,61,799	47,41,48,400	40,59,55,400
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	70,27,112	72,73,400	74,31,000
Permanent Advances	1,65,235	91,000	91,000
Accounts with the Government of Burma	— 53	100	..
Accounts with the Reserve Bank ..	42,762	67,000	54,000
IV. Suspense—			
Cash Balance Investment Account ..	26,37,71,147	21,33,09,000	21,00,00,000
Other Suspense Accounts	1,00,16,773	35,46,000	30,05,000
Cheques and Bills	7,82,70,127	11,61,50,000	11,56,00,000
Departmental and Similar Accounts ..	7,32,797	9,50,000	9,30,000
V. Miscellaneous— Miscellaneous—Government Account ..	..	6,12,000	6,12,000
TOTAL ..	95,09,87,699	81,61,46,900	74,36,78,400
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	1,33,87,276	3,45,87,200	3,43,55,400
Loans to Government Servants ..	95,366	3,62,100	3,59,600
TOTAL ..	1,34,82,642	3,49,49,300	3,47,15,000
S. REMITTANCES—			
Cash Remittances	73,32,16,769	72,46,57,000	72,80,57,000
Reserve Bank of India Remittances ..	35,20,371	— 33,33,000	..
Adjusting Account with Railways	— 916	1,000	..
Adjusting Account between Central (Non-Railways) and Provincial Governments ..	1,08,74,506	— 1,46,27,000	..
Inter-Provincial Suspense Account	..	..	..
TOTAL ..	74,76,10,730	70,66,98,000	72,80,57,000
TOTAL—RECEIPTS ..	**1,76,24,54,518**	**1,64,57,65,200**	**1,58,41,61,000**
V. Opening Cash Balance ..	**3,10,09,041**	**1,96,97,063**	**58,16,963**
GRAND TOTAL ..	**1,79,34,63,559**	**1,66,54,62,263**	**1,58,99,77,963**

Major and Minor Heads. (1)	Accounts 1946-7. (2)	Revised Estimate, 1947-8. (3)	Budget Estimate, 1948-9. (4)
	RS.	RS.	RS.
Brought forward ..	64,90,03,864	42,36,98,200	48,75,31,100
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	70,02,672	76,36,100	73,84,500
Permanent Advances	1,59,461	69,000	79,000
Accounts with the Government of Burma	1,095	— 1,100	..
Accounts with the Reserve Bank ..	54,823	54,000	54,000
IV. Suspense—			
Cash Balance Investment Account ..	23,87,83,400	18,96,77,000	..
Other Suspense Accounts	1,19,72,436	35,49,000	30,05,000
Cheques and Bills	7,65,95,341	11,73,50,000	11,51,00,000
Departmental and Similar Accounts ..	7,34,512	12,60,000	13,30,000
V. Miscellaneous— Miscellaneous—Government Account ..	42,22,913	41,34,600	43,69,000
TOTAL ..	98,85,30,517	74,74,26,800	61,88,52,600
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	2,20,70,112	6,34,28,200	4,75,16,500
Loans to Government Servants	3,44,908	10,21,600	10,12,000
TOTAL ..	2,24,15,020	6,44,49,800	4,85,28,500
S. REMITTANCES—			
Cash Remittances	73,19,49,686	72,91,08,000	73,35,08,000
Reserve Bank of India Remittances ..	10,85,989	— 11,88,000	..
Adjusting Account with Railways ..	— 3,236	3,000	..
Adjusting Account between Central (Non-Railways) and Provincial Governments.	21,16,818	— 1,06,000	..
Inter-Provincial Suspense Account ..	..	..	..
TOTAL ..	73,51,49,257	72,78,17,000	73,35,08,000
TOTAL—DISBURSEMENTS ..	**1,77,37,66,496**	**1,65,96,45,300**	**1,58,25,04,000**
V. Closing Cash Balance ..	**1,96,97,063**	**58,16,963**	**74,73,963**
GRAND TOTAL ..	**1,79,34,63,559**	**1,66,54,62,263**	**1,58,99,77,963**

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